

State of Rhode Island - Division of Taxation

Sales and Use Tax

Regulation SU 9407-78

Oculists, Optometrists, Opticians and Ophthalmologists

The tax does not apply to the sale of corrective eye glasses or spectacles, lenses, frames or other such related ophthalmic materials.

Tangible personal property, other than that set forth above, purchased and used or consumed incidentally in the rendition of professional services is taxable to the person rendering the service as the ultimate consumer, and the tax is imposed on the sale of the property to such person.

The sale of sun glasses, except when sold on prescription, opera glasses, field glasses, telescopes, eyeglass cases when sold separately, cameras, fluids or other preparations used for cleaning lenses, ~~other than for contact lenses~~, or other similar items when sold to consumers are taxable sales.

~~R. GARY CLARK~~DAVID SULLIVAN
TAX ADMINISTRATOR

EFFECTIVE DATE: JANUARY 1, ~~1994~~2007

THIS REGULATION AMENDS AND SUPERCEDES REGULATION SU ~~9294-78~~
PROMULGATED JANUARY 1, ~~1993~~1994

CROSS REFERENCE: SU 07-30 "Medical Equipment/Prosthetic Devices

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REGULATION SU 07-78
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EXPLANATION OF REGULATORY CHANGES

Legislation conforming Rhode Island Sales & Use Tax Law to the provisions of the Streamlined Sales & Use Tax Agreement (SSUTA) was signed June 30, 2006 and becomes effective January 1, 2007. This conforming legislation adopts the agreement's administration of exemptions.

MAJOR CHANGES

Section: "The sale of sun glasses.."

Deleted: fluids "other than for contact lenses"

Added at end of Regulation: Cross reference to Regulation SU 07-30 "Medical Equipment/Prosthetic Devices"